G R S IX-5]

Previous reference

M 156-20(28,36 52462) 192 0-21 (M)

Later references

File No. 56 20

Serial Nos 110 [redacted] 111

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 110 & 111

Part B for November 1921

SUBJECT

Rye - Cows

8(110) From the DC Kolar
LR No c 489 dt 2-11-1921.
Requesting sanction to the buy cows
of the Civil Surgeon Municipal
Bangalore

5(111) To the DC Kolar
2982 dt 22-11-21

A R Khan 24-11

WD 1858—GPB—1[illegible] Approved Mr Buchanan

From

The Deputy Commissioner,
Kolar District.

To

The Secretary to the Governme
of H.H.the Maharaja of
Mysore, Revenue Department.
Bangalore.

Dated the 2nd November 1921.

Despatched

Received 4*

General No L 70c 487
No — 20-21

Enclosure No 1 file

Requesting sanction to the bye-laws of the Chickballapur Municipal Council.

have been duly notified in accordance with those of the Act bye-laws & misl Report Land is subd to approval

Secy 7/11/21

Rev Secy 9/11

3rd member 8-11

11/11

Issue

Secy 14/11/21

L 2982 & 22-11-21

Approves the Bye-laws

From Deputy C

No. 20-[illegible] Dated Kolar, the 2nd November [illegible]

Md. Zahiruddin Mecci, Esquire, B.A.,

Deputy Commissioner, Kolar District, Kolar.

REVENUE & JUDICIAL SECRETARIAT 2682 5 NOV 192 LOCAL SELF G BRANCH

To

V. Srinivasa Iyengar, Esquire, B.A.,

Secretary to the Government of H.H. the Maharaja of Mysore, Revenue Department, B a n g a l o r e

Sir,

With reference to Government Order No. R.1154-[illegible] directing the submission of the necessary bye-laws for enforcing the supply information &c., from persons liable to the tax on professions, trade Chickballapur town Municipality, I have the honor to submit herewith a set bye-laws framed by the Chickballapur town Municipal Council under Sec. of the Municipal Regulation VII of 1906 for enforcing the supply of info to request that you will be so good as to obtain sanction of Government at an early date.

2. An extract from the resolution of the Municipal council and a printed copy of the notice inviting objections from the public are also herein

I have the honor to be,
Sir,
Your most obedient servant,
A. Ramachandra
For Deputy Commissioner,
Kolar District.

Chirkballapur

Town Municipal Council for enforcing the Supply of information by the inhabitants of Chirkballapur Municipality to ascertain their respective liabilities to the levy of a tax on professions trades and Callings and on offices and appointments under Sec 48(J) of the Municipal Regn VII of 1906

1' On the requisition of the President or other person authorised by him from time to time, (2) every person exercising any profession, art, trade or calling or holding any office or appointment in the Chirkballapur Town Shall within ~~such reasonable period as shall be specified in the~~ thirty days after the receipt of the ~~requisition~~, be bound to furnish a Statement under his Signature in writing in the form appended to these ~~bye laws~~ Showing his income or profits for the required year or years

2 The President Municipal Council or such person or persons authorised

by him in
manner
(i) ~~Every~~ owner or occupier of any buildings
or land within the Town immediately
liable ~~shall~~ to furnish within ~~a specified~~ 30 days of the receipt of
time the requisition a list in writing containing
the names of all persons occupying
such building or land and specifying
the profession art trade or calling
office or appointments of every such
person
(ii) Every employer or ~~the~~ head or
Secretary of any public or private
office or of a firm or Company shall
~~to~~ furnish within ~~a specified~~ the 15th July of every year
time (a) a list in writing of the names
of all persons in his employ
or in the employ of such office
firm or Company with a
statement of the salary
or income of each of the same
(b) ~~to furnish~~ the above particulars
in regard to any incorporated
Co. of which ~~such employer~~
~~Head or Secretary as the case may~~
he is the agent

III. Notwithstanding anything in these bylaws every person Commencing to exercise any profession art trade, or calling or to hold any office or appointment in the Local Municipal limits, who has not been required to furnish a return under bylaw V shall within thirty days of so Commencing give information of the fact to the President, Local Bd. Council

IV. Every person liable to the tax who shall Change either the designation of his firm, or the nature of his profession art trade or calling or office or appointment or his place of business shall within thirty days of such change give intimation thereof to the President, Local Bd. Council

5. Failure to furnish the required information or furnishing information which is incorrect ~~required by rules 1 to 4 (inclusive)~~ shall be punishable with fine of not more than Rs/-

Chitradurga Town Municipality

Form return furnished by [illegible] under the bye-laws framed by the Municipal Council of Chitradurga under Sec. 68(3) of the Mul Act as to the liability to profession tax for the year [illegible]

Name and address of party	Nature of profession, trade or calling, follower or office or appointment held	Date from which profession is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6
			0		

Date

Signature

Chitradurga
12-5-21

Asst

Secretary

Chairman

Registered No M—1175

The Mysore Gazette

Vol. 55.] PUBLISHED BY AUTHORITY. [No. 31.

BANGALORE, THURSDAY, JULY 29, 1920

PART I-A

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT

MUNICIPAL AND LOCAL BOARDS

No R :1097—*Ml.* 17 19 138, *dated 20th July* 1920

Under Section 23 (2) (a) of the Municipal Regulation, Mr W A Tirumala Rao a nominated Councillor of the Chitaldrug Municipal Council, is appointed the Vice President of the said Council

No R 1142—*L B* 3 20 2, *dated 21st July* 1920

Mr D Ramanna is declared duly elected by the Hosdurga Taluk Board as a member of the Chitaldrug District Board *vice* Mr Shamachar deceased

No R 1429—*Ml 90 19 10, dated 27th July* 1920

Under Section 18 of the Mysore Municipal Regulation VII of 1906 Mr U Padmaja Rao is appointed a Councillor of the Shimoga Town Municipal Council, in place of the Rev Mr A E Nightingale, resigned

By Order,

B Ramaswamaiya,

Secretary to Government,
Revenue Department

CHIKMAGALUR TOWN MUNICIPALITY

Notice dated 12th July 1920

Notice is hereby given to the inhabitants of Chikballapur Town, that the Town Municipal Council desires to impose the tax defined in the rules appended in lieu of the existing shop and oil mill taxes

Any inhabitant of this town objecting to the proposed tax may, within one month from the date of this notice send his objections in writing to the President, Town Municipal Council, Chikballapur

Draft Rules framed under Section 46 (1) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments —

1 In the rules the word "person shall include a firm, company or association

2 Every person, who within the Chikballapur Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rates specified in the said schedule, as payable by persons of the class in which such person is placed

3 Persons whose monthly income or profits are less than Rs 30 per mensem are exempt from the tax

4 No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town

5 The tax leviable under these rules from a firm, company, or association or undivided Hindu family may be levied from any member of that firm, company or association or family

6 When a person exercises more than one profession art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources

7 On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years

8 The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require—

(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person,

(2) any employer or the Head or Secretary of any public or private office or of a firm or company,

(*a*) to furnish within a specified time, a list in writing of the names of all persons in his employ or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer Head or Secretary as the case may be, is the agent

9 On or before 1st January and 1st July every year, an assessment list in the appended form shall be prepared The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *mutatis mutandis* in respect of assessment of this tax This list will be subject to revision half yearly or yearly as may be decided by the Council

10 Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council

11 Every person liable to the tax who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business shall within thirty days of such change give intimation thereof to the President, Town Municipal Council

12 The tax shall be payable half yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation

13 (i) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade, or calling or office or appointment has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

14 Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs 50

SCHEDULE III

(Section 59, clause X) Tax on Arts, Professions, Trades and Callings

Class I

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs 2,000 a month or upwards —

	Yearly
(i) Carrying on business as a Company	Rs 100
(ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Shipowners, Boatowners, Auctioneers and Commission Agents	
(iii) Bankers, Money lenders, Money-changers and Pawn brokers	
(iv) Editors and Proprietors of Newspapers	
(v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bill of Exchange	
(vi) Practising Barristers, Advocates High Court Vakils, Solicitors, Attorneys Pleaders and Law Agents	
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas	
(viii) Dentists and Veterinary Surgeon	
(ix) Architects and Civil Engineers	
(x) Owners and Farmers of Markets and Toll farmers	
(xi) Keepers of Hotels, Lodging houses, Boarding houses or Billiard-saloons	
(xii) Builders and Surveyors	
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil Presses, Cotton-Presses and other Presses and factories of all kinds	
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies Musicians and Dancers	
(xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages	
(xvi) Artizans	

Class II

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 1 500 a month Rs 75

Class III

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 1,000 a month or upwards Rs 50

Class IV

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 500 a month or upwards Rs 25

Class V

Every person described in Class I whose pay salary or pension amounts, or whose income is estimated to amount to Rs 300 a month or upwards Rs 12

CLASS VI — Yearly

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 200 a month or upwards — Rs 8

CLASS VII

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 100 a month or upwards — Rs 4

CLASS VIII

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 50 a month or upwards — Rs 2

CLASS IX

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 30 a month or upwards — Re 1

Note —The above classification is subject to the following provisions, namely —

Proviso 1 —No owner of a Cotton press shall be placed in any class below Class IV

Proviso 2 —No wholesale Trader, Ship-owner, Banker, Dubash Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Class V

Proviso 3 —No Abkari Renter (other than a mere liquor shop keeper), Editor or Proprietor of a newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI

Proviso 4 —No Boat owneer, Auctioneer, Money-lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of a Market, Toll farmer, Keeper of a hotel, Lodging-house, Boarding house or Billiard-saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton-press or Oil press) shall be placed in any class below Class VII

CHIKBALLAPUR TOWN MUNICIPALITY

True return furnished by
as to his liability to Profession tax for the year

Name and address of party	Nature of profession art, trade or calling followed or office, or appointment held	Date from which profession etc , is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of the party

Date

PROFESSION TAX ASSESSMENT LIST

Division No

Serial No.	Name of party	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.		Rs. a. p.		

S VENKAT RANGAM,
President

G R S VI–71]

SUBJECT

Diary no of letter replied to

Section ML
File No 56-20
Serial No. 111

General and Revenue Secretariat.

( )

the 191

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 22.11.1921

Read— letter no 14-c 489/1921 dated 2nd Dec 1921 from the Deputy Commissioner, Kolar District requesting sanction to the bye-laws

Signed by [illegible]

May this be

1 Printed ?

treated as a standing order ?

published in the Gazette English Part ?

translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Order Thereon—No. framed under Sec 48(1) of the Mysore Municipal Act and laid by the

Chickaballapur Town
municipal Council for
enforcing the supply
of Information by the inhabitants
regard to their liability
to the levy of tax
on trades professions &c
under its L.2782 Dt 22.11.1921
The bylaws are
approved with slight
modifications as shown
in the copy appended hereto

Secy 7/11/22

Inst of enclosures

Yours faithfully

To the Secretary

Copied by

Examined by

WD 1744—GPB 30 000 17.3 [illegible]

Proceedings of the ordinary 2nd meeting of the Chetpattu town municipal Council held on 31 8 1920.

Present

S Venkat Rangam Esqr BA BL
President

* * * * *

XVI Draft Bye-laws in connection with the levy of Profession Taxes published in the Gazette

Sanction of Government may be obtained to the Bye laws.

Sd S Venkat Rangam
President
31 8 20

"Extract"

Secretary
for President